

OCCUPATIONAL LICENSE ANNUAL GROSS SALES REPORTING SHEET

PLEASE READ INSTRUCTION ON BACK OF THIS SHEET BEFORE COMPLETING THIS APPLICATION FORM.

- IF YOU ARE NOT A RETAIL SUPPLIER OF GASOLINE OF MOTOR FUELS COMPLETE EITHER SECTION 1, 2, OR 3.
- IF YOU ARE A RETAIL SUPPLIER OF GASOLINE OR MOTOR FUELS COMPLETE SECTION 4.

SECTION 1 - IF YOU ARE AN EXSITING BUSINESS USE THIS SETION	
GROSS SALES: Revenue: Commission: or Premium for Year	\$
LESS DEDUCTIONS: (see instruction sheet) (liquor sales only)	\$
NET SALES: (subtract deduction from gross sales)	\$
Use the amount in NET SALES area to look up license fee in your table- Record license amount in the COMPUTE TABLE below.	

SECTION 2 – IF YOUR BUSINESS OPENED DURING THE PREVIOUS CALENENDAR YEAR	
BUSINESS COMMENCED ON THE _____ DAY OF _____ NUMBER OF DAYS IN OPERATION _____	
GROSS SALES (calendar year):	\$
LESS DEDUCTIONS: (see instruction sheet)	\$
NET SALES: (subtract deduction from gross sales)	\$
PRO-RATED SALES (divide net sales by number of days in operation)	\$
ANNUAL SALES (multiply pro-rated sales by 365)	\$
Use the amount in ANNUAL SALES area to look up license fee in your table – Record license amount in the COMPUTE TABLE below	

SECTION 3 – IF YOUR BUSINESS OPENED DURING THE CURRENT CALENENDAR YEAR	
GROSS SALES (first 30 days):	\$
LESS DEDUCTIONS: (see instruction sheet)	\$
NET SALES: (subtract deduction from gross sales)	\$
ANNUAL SALES (multiply net sales by remaining months)	\$
Use the amount in ANNUAL SALES area to look up license fee in your table – Record license amount in the COMPUTE TABLE below	

SECTION 4 - THIS SECTION FOR RETAIL DEALERS OF GASOLINE AND MOTOR FUELS ONLY	
A. GROSS SALES/RECEIPT (do not include sales of motor fuels):	\$
B. LESS DEDUCTIONS: (see instruction sheet)	\$
C. TAXABLE RECEIPTS (A minus B)	\$
D. TABLE 1 (tax due – use C to find amount)	\$
E. GALLONS OF GASOLINE and MOTOR FUELS SOLD	\$
F. TABLE 1.1 (tax due – use E to find amount)	\$
G. TOTAL TAX DUE (D plus F)	\$
H. MAXIMUM TAX DUE for gasoline & motor fuels	\$6,200.00
I. ENTER THE LESSER (Line G or Line H)	\$
Use the amount in ENTER THE LESSER area to look up license fee in your table – Record license amount in the COMPUTE TABLE below	

PLEASE MAKE A COPY OF THIS PAGE FOR YOUR RECORDS.
RETURN ENTIRE PAGE WITH YOUR PAYMENT

COMPUTE TOTAL TAX PAYMENT HERE	
TAX AMOUNT	\$
INTEREST	\$
PENALTY	\$
TOTAL	\$

Signature (required)

CITY OF ABBEVILLE
LICENSE DEPARTMENT
PO BOX 1170
ABBEVILLE, LA 70511-1170

APPLICATION FOR CITY OF ABBEVILLE OCCUPATIONAL LICENSE

PLEASE RETURN COMPLETED FORM WITH REMITTANCE TO:
CITY OF ABBEVILLE, DEPT OF REVENUE, REGULATORY CODES AND PERMITS
PO BOX 1170, ABBEVILLE, LA 705111-1170

BEFORE MARCH 1 TO AVOID PAYMENTS OF INTEREST AND PENALTY.

IMPORTANT: RATE SCHEDULES AND INSTRUCTIONS ARE ENCLOSED. PLEASE READ CAREFULLY.

INSTRUCTIONS **GROSS SALES AND OTHER RECEIPTS**

Gross sales and other gross receipts mean all gross sales receipts of the business, regardless of whether such transactions are for cash or credit and regardless of whether they are taxable or exempt. In order to calculate the license fee for a business location at which business activities are carried on that fall under more than one tax basis schedule, gross receipts, fees, or commission for each group of activities falling under each schedule, must be compared. The rate for the schedule which constitutes the major portion of the gross receipts, fees, or commission will be used. However, the total gross receipts, fees, or commission for all business activities carried on at the business location, minus any applicable deduction, are applied to the schedule to compute the fee.

For Retailer Dealers of Gasoline and Motor Fuels (Complete Section – 4)

The tax is computed based on the amount of gasoline or motor fuels sold using TABLE 1.1 and the amount of gross sales of merchandise, services and rentals using TABLE 1. The maximum sum of the tax using the two tables shall not exceed \$6,200.

Retail Pharmacies

For each business licensed by the Louisiana State Board of Pharmacy as a pharmacy where eighty (80%) percent of gross revenues of business comes from filling of prescription drugs, the license tax shall be based upon gross annual receipts and shall be one-tenth of one percent (0.001) of gross annual sales of the total business activity, with a minimum tax of fifty (\$50.00) dollars and a maximum of two thousand (\$2,000.00) dollars. The tax levied herein shall be levied only the business and not separately on any individual who is employed by or is a member.

EXISTING BUSINESS - Complete Section – 1

BUSINESSES COMMENCING DURING THE PREVIOUS CALENDAR YEAR - Complete Section – 2

NEW BUSINESS APPLYING FOR A LICENSE - Complete Section – 3

The Louisiana Occupational License Tax Law authorizes few deductions. Any deduction claimed must be clearly identified both as nature and amount. The following items are considered to be deductible in arriving at the base on which licenses are levied:

- 1) Sales of beverages having alcoholic content of 3.2% or more. Such beverages include whiskey, wine, liquor, and beer.
- 2) That portion of a vendor's sales of gasoline, motor fuel, and lubricating oil which represents federal and state excise tax on petroleum products.
- 3) Cash discounts and sales returns and allowances.
- 4) Sales made in bona fide interstate commerce which are exempt from license under the Occupational License Tax Law.
- 5) Undertaking and funeral directing deductions shall be allowed for collections made by one undertakes and one funeral director as shown by the books of both parties at interest.
- 6) Retail or wholesale sales of motor vehicles and boats – gross sales and receipts not to exceed seven hundred thousand (\$700,000.00) dollars for purposed of computing the amount subject to the tax.

DELINQUENCY PENALTY

Application filed on or after March 1, for renewal of licenses will be subject to a delinquency penalty of 5% for each 30 days or fraction there of during which the delinquency continues, not to exceed 25% in aggregate.

INTEREST

Interest will accrue at the interest rate of 1.25% per month on any tax, which is not paid before March 1.

**REVISED OCCUPATIONAL LICENSE TAX TABLES FOR USE EACH YEAR
(SEE REVERSE SIDE OF THIS PAGE FOR ADDITIONAL TABLES)**

SEC. 10-15 FLAT FEES

- A. Private/Investment Banking.....\$100 per 200,00 in capital
(maximum of \$500.00)
- B. Pawn Broker \$350.00
- C. Amusement Machines or Devices (Price Per Device)
 - Domino Table \$50.00 Pinball \$50.00
 - Foosball \$15.00 Pool Table \$15.00
 - Jukebox \$10.00 Video Games \$50.00
 - Kiddie Rides \$50.00 Video Poker \$50.00
- D. Professional Sports..... \$1,000.00
- E. Circuses, Concerts, Carnivals, & Special Events \$200.00
- F. Hotels, Motels, Rooming Houses, Boarding Houses, Bed & Breakfasts Annual Tax \$2.00 per sleeping room

SEC. 10-48 – 10-9

Itinerant Vendors & Door to Door Vendors \$500.00

SEC 18-4

Trailer Park \$25.00 for each park
..... plus \$5.00 for each trailer accommodation

ELECTRICIANS

Annual License Fee \$50.00

TABLE – 2

**SECTION 10-11-A & SECTION 10-11-B
WHOLESALE DEALERS IN MERCHADISE, SERVICE AND
RENTALS; RETAIL DEALERS TO INSTITUTIONAL CONSUMERS;
SHIPBUILDERS; CONTRACTORS (FIXED LOCATION);
AND COST PLUS CONTRACTORS- R.S.47:355**

If Gross Annual Sales Are As Much As:	But Less Than:	The Annual License Shall Be:
\$0.....	\$100,000.....	\$50
100,000.....	150,000.....	75
150,000.....	250,000.....	100
250,000.....	500,000.....	150
500,000.....	600,000.....	200
600,000.....	800,000.....	250
800,000.....	1,000,000.....	300
1,000,000.....	1,500,000.....	400
1,500,000.....	2,000,000.....	500
2,000,000.....	2,500,000.....	700
2,500,000.....	3,000,000.....	900
3,000,000.....	4,000,000.....	1,000
4,000,000.....	5,000,000.....	1,250
5,000,000.....	5,500,000.....	1,800
5,500,000.....	6,000,000.....	2,400
6,000,000.....	6,500,000.....	3,000
6,500,000.....	7,000,000.....	3,600
7,000,000.....	7,500,000.....	4,200
7,500,000.....	8,000,000.....	4,800
8,000,000.....	9,000,000.....	5,200
9,000,000.....	10,000,000.....	5,600
10,000,000.....	11,000,000.....	6,000
11,000,000.....	12,000,000.....	6,400
12,000,000.....	13,000,000.....	6,820
13,000,000.....	14,000,000.....	7,200
14,000,000 and above.....		7,500

TABLE – 1

**SECTION 10-10-A & SECTION 10-10-B
RETAIL DEALERS IN MERCHADISE SERVICES AND
RENTALS - R.S.47:354**

If Gross Annual Sales Are As Much As:	But Less Than:	The Annual License Shall Be:
\$0.....	\$50,000.....	\$50
50,000.....	75,000.....	60
75,000.....	100,000.....	90
100,000.....	150,000.....	120
150,000.....	200,000.....	180
200,000.....	250,000.....	250
250,000.....	300,000.....	300
300,000.....	400,000.....	360
400,000.....	500,000.....	500
500,000.....	600,000.....	650
600,000.....	750,000.....	800
750,000.....	1,000,000.....	900
1,000,000.....	1,500,000.....	1,200
1,500,000.....	2,000,000.....	1,800
2,000,000.....	2,500,000.....	2,400
2,500,000.....	3,000,000.....	3,000
3,000,000.....	3,500,000.....	3,600
3,500,000.....	4,000,000.....	4,200
4,000,000.....	4,500,000.....	4,800
4,500,000.....	5,000,000.....	5,400
5,000,000.....	5,500,000.....	6,000
5,500,000 and above.....		6,200

TABLE – 1.1

RETAIL GASOLINE - R.S.47:354.1

If Gross Annual Sales Are As Much As:	But Less Than:	The Annual License Shall Be:
\$0.....	\$55,000.....	\$50
55,000.....	85,000.....	60
85,000.....	110,000.....	90
110,000.....	165,000.....	120
165,000.....	225,000.....	180
225,000.....	275,000.....	250
275,000.....	325,000.....	300
325,000.....	450,000.....	360
450,000.....	550,000.....	500
550,000.....	650,000.....	650
650,000.....	820,000.....	800
825,000.....	1,000,000.....	900
1,000,000.....	1,500,000.....	1,200
1,500,000.....	2,000,000.....	1,800
2,000,000.....	2,500,000.....	2,400
2,500,000.....	3,000,000.....	3,000
3,000,000.....	3,500,000.....	3,600
3,500,000.....	4,000,000.....	4,200
4,000,000.....	4,500,000.....	4,800
4,500,000.....	5,000,000.....	5,400
5,000,000.....	5,500,000.....	6,000
5,500,000 and above.....		6,200

**REVISED OCCUPATIONAL LICENSE TAX TABLES FOR USE EACH YEAR
(SEE REVERSE SIDE OF THIS PAGE FOR ADDITIONAL TABLES)**

TABLE – 3

SECTION 10-12-A

LENDING BUSINESSES - R.S.47:356

If Gross Annual Sales Are		The Annual
As Much As	But Less Than:	License Shall Be:
\$0	\$250,000	\$50
250,000	500,000	100
500,000	750,000	150
750,000	1,000,000	200
1,000,000	1,250,000	250
1,250,000	1,500,000	300
1,500,000	1,750,000	350
1,750,000	2,000,000	400
2,000,000	2,250,000	450
2,250,000	2,500,000	500
2,500,000	3,000,000	550
3,000,000	3,500,000	600
3,500,000	4,000,000	650
4,000,000	4,500,000	700
4,500,000	5,000,000	750
5,000,000	5,500,000	800
5,500,000	6,000,000	850
6,000,000	6,500,000	900
6,500,000	7,000,000	950
7,000,000	7,500,000	1,000
7,500,000	8,000,000	1,050
8,000,000	8,500,000	1,100
8,500,000	9,000,000	1,150
9,000,000	9,500,000	1,200
9,500,000	10,000,000	1,250
10,000,000	11,000,000	1,350
11,000,000	12,000,000	1,450
12,000,000	13,000,000	1,550
13,000,000	14,000,000	1,650
14,000,000	15,000,000	1,750
15,000,000	16,000,000	1,850
16,000,000	17,000,000	1,950
17,000,000	18,000,000	2,050
18,000,000	19,000,000	2,150
19,000,000	20,000,000	2,250
20,000,000	25,000,000	2,500
25,000,000	30,000,000	3,000
30,000,000	35,000,000	3,500
35,000,000 and above		3,700

TABLE – 4

SECTION 10-13-A

**BROKERAGE AND COMMISSION AGENTS -
R.S.47:357**

If Gross Annual Sales Are		The Annual
As Much As	But Less Than:	License Shall Be:
\$0	\$15,000	\$50
15,000	20,000	70
20,000	25,000	90
25,000	30,000	112
30,000	40,000	137
40,000	50,000	180
50,000	65,000	225
65,000	80,000	300
80,000	100,000	360
100,000	125,000	450
125,000	150,000	600
150,000	175,000	675
175,000	200,000	750
200,000	250,000	900
250,000	300,000	1,050
300,000	350,000	1,200
350,000	400,000	1,400
400,000	450,000	1,600
450,000	500,000	1,800
500,000	550,000	2,000
550,000	600,000	2,200
600,000	650,000	2,400
650,000	700,000	2,600
700,000	750,000	2,800
750,000	800,000	3,000
800,000	850,000	3,200
850,000	900,000	3,400
900,000	950,000	3,600
950,000 and above		3,700

TABLE – 5

SECTION 10-14-a

PUBLIC UTILITIES

If Gross Annual Sales Are		The Annual
As Much As	But Less Than:	License Shall Be:
\$0	\$20,000	\$50
20,000	25,000	60
25,000	37,500	75
37,000	50,000	115
50,000	75,000	150
75,000	100,000	200
100,000	150,000	300
150,000	200,000	450
200,000	250,000	650
250,000	500,000	750
500,000	750,000	1,500
750,000	1,000,000	2,250
1,000,000	1,250,000	3,000
1,250,000	1,500,000	3,750
1,500,000	1,750,000	4,500
1,750,000	2,000,000	5,250
2,000,000	2,250,000	6,000
2,250,000	2,500,000	6,900
2,500,000 and above		7,500

TABLE – 6

SECTION 10-10-B

**CERTAIN RETAILERS IN MERCHANDISE,
SERVICES, AND RENTALS**

If Gross Annual Sales Are		The Annual
As Much As	But Less Than:	License Shall Be:
\$0	\$50,000	\$50
50,000	100,000	60
100,000	200,000	120
200,000	300,000	250
300,000	400,000	360
400,000	750,000	500
750,000	2,000,000	650
2,000,000 and above		800

TABLE – 7

SECTION 10-10-C

RETAIL DEALERS IN MOTOR VEHICLES

If Gross Annual Sales Are		The Annual
As Much As	But Less Than:	License Shall Be:
\$0	\$100,000	\$60
100,000	200,000	75
200,000	300,000	100
300,000	400,000	125
400,000	500,000	150
500,000	750,000	200
750,000	1,000,000	250
1,000,000	2,000,000	300
2,000,000	3,000,000	600
3,000,000	4,000,000	900
4,000,000	5,000,000	1,200
5,000,000 and above		1,500